

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25 D. C.

Industry Circular No. 59-1

January 20, 1959

## MARK ON PACKAGES OF CIGARS TAXPAID BY RETURN


Manufacturers and importers of cigars and proprietors  
of customs bonded cigar manufacturing warehouses,  
class 6:

**Purpose.** The purpose of this industry circular is to advise you in respect to the mark required to be shown on packages of cigars when the tax is paid by return.

**Background.** We have received inquiries as to whether the regulations in 26 CFR 270.146 and 270.191a, in respect to the mark, contemplate that the word "cigars" shall appear on the packages when such product is taxpaid by return.

**Quantity and Kind to be Indicated.** The regulations contemplate that, when cigars are taxpaid by return, the packages shall (in addition to identifying the domestic manufacturer by name and location, or by his permit number) indicate the quantity and the kind of product contained in the packages, such as "10 cigars." The quantity and the kind of product may be indicated together or separately, on the package, as desired.

**Inquiries.** Inquiries regarding this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division